

An essential element of a pull tab game is that the winning pull tab be predetermined. See 230 ILCS 20/1.1. (This is a GIL).

April 12, 2002

Dear Xxxxx:

This letter is in response to your letter dated February 19, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/Laws/regs/part1200/>.

In your letter, you have stated and made inquiry as follows:

I had originally sent the text of this letter below to Bingo and Charitable Gaming Unit c/o PERSON on December 4, 2001. On a December 17 follow-up call, she advised that she had forwarded the letter to you in legal. On February 19, 2002 on another follow-up to PERSON she advise me to write direct to you.

December 4, 2001 request:

**We have some charitable pull-tab games that use 'call bingo' to decide a winner, so they are not 'instant winners'. Call bingo means that they would announce a bingo ball number during the play of bingo to decide a winner. Are these types of games allowed in your state?**

**I have enclosed a copy of a promotional piece for reference.**

Thanks for your attention and advance for your reply

Section 1.1 of the Illinois Pull Tabs and Jar Games Act, 230 ILCS 20/1.1, defines "pull tabs" as a game using "single-folded or banded tickets or a card, the face of which is initially covered or otherwise hidden from view in order to conceal a number, symbol or set of symbols, some of which are winners." This definition continues by stating that "[e]ach winning pull tab or slip shall be predetermined." See 230 ILCS 20/1.1.

An essential element of a pull tab game is that the winning pull tab be predetermined. A game is won when a deal's predetermined winning pull tab is opened. It does not appear that this is the



case in the game about which you have inquired. The winning pull tab is not predetermined, but is, rather, determined by a chance drawing of a bingo ball during a bingo game. This being the case, this game would not be considered a pull tabs game authorized under the provisions of the Illinois Pull Tabs and Jar Games Act.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Martha P. Mote  
Associate Counsel

MPM:msk